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RIVER CURRENTS

Vol. XXX No. 3

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Public Affairs Officer

LTJG Gabriel O. Kinney

Editor

SN Michael Waller

Staff

PA1 James R. Kosch

PA3 Reginald V. Reese

PA3 James F. Mogensen

Broadcast Specialist

John Wild

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BROTHERS RETIRE TOGETHER

On February 28, 1977, two members of the U.S. Coast Guard will retire in a ceremony at Coast Guard Base St. Louis. This, in itself, is not unusual. But these two men have more in common than just the same retirement date. Among other things, they have the same last name. Dallas Duane Snyder and Dale Richard Snyder are brothers, having grown up in Boonville, Missouri. Both decided to make the Coast Guard their career, joining two years apart. Dale, however, chose to leave the Coast Guard after his first enlistment for two years and then returned. Both have exactly the same amount of service in the Coast Guard: 20 years and 19 days. Both are Chief Boatswains Mates, and both are assigned to the same class of cutter in the same group in the Second district.

The two brothers have consecutive Social Security Numbers, which were requested and issued the same day while they were working for the same employer on the same job.

Dale is two years older than his brother, and while his brother chose the single life, Dale is married.

Both intend to retire in Lake of the Ozarks, Missouri.

**The
Cover**

Coast Guard HH-53 pilot looking over icy waters in the Mississippi River which stopped river traffic for more than a month. The HH-53 is home based in New Orleans. (Photo by Coast Guard PA3 J. Mogensen)



Captain J. C. Irwin, Chief of 2nd District Operations Division, being interviewed by KTVI television Channel 2 in St. Louis on severe river ice conditions

Mission Three: Aids To Navigation

CG MONITORS RIVER ICE

Editors Note: The following is a chronological account of Coast Guard News Releases written by the 2nd District's Public Affairs Officer and Staff: LTJG G. O. Kinney, PA1 James R. Kosch and SN Michael Waller. The subject of each release concerns the severe ice conditions on the inland rivers which occurred between the months of January and February.

12 January 1977

Special Urgent Advisory Notice to Mariners

The Government Industry River Advisory Committee issued the following statement on 12 January 1977:

"The Government Industry River Advisory Committee, composed of the Corps of Engineers, the U.S. Coast Guard, and industry

representatives, having reviewed the ice and lower water conditions between St. Louis, Missouri, and Cairo, Illinois, where numerous ice gorges have formed, strongly recommend that no towboats depart south from St. Louis or north from Cairo until ice and low water conditions improve. It is further recommended that any towboats in the above area proceed to a safe mooring due to ice gorging and heavy ice flows."

Continued



14 January 1977 Allegheny River Closed

Due to excessive ice build-up and the resulting hazardous conditions, and to eliminate any potential oil or chemical spills, the Allegheny River is closed to all tows having oil or chemical barges, from Mile 0.0 (The Ohio River) to Mile 30.4 (Dam No. 5). The river will be reopened as soon as ice conditions improve enough to allow safe vessel movement.

13 January 1977

The long-term drought conditions and an unusually cold winter have resulted in a combination of unusually heavy ice jams, making navigation on the Mississippi River between St. Louis, Missouri, and Cairo, Illinois, hazardous to life, property, and the environment. The Commander, Second Coast Guard District, Rear Admiral Wayne E. Caldwell, strongly recommends that all towboats on the Mississippi River between Mile 160.0 UMR and Cairo proceed to a safe refuge, that no towboats depart south from Mile 160.0 UMR or north from Cairo until ice and low water conditions improve, that all towboats moored at a safe mooring within the above-stated area remain moored unless an emergency requires them to get underway, or they are assisting other vessels to a safe refuge.

Representatives of the Corps of Engineers, the U.S. Coast Guard, and private industry, will be participating in overflights of the area to assess the situation.

15 January 1977

The three ice gorges between St. Louis, Missouri, and Cairo, Illinois, broke up early this afternoon. However, additional gorges are expected to form, causing more problems for the 56 towboats and 400 barges within this 180 mile stretch of the Mississippi River. Slightly improved conditions have permitted a few tows, holding within the St. Genevieve to St. Louis area, to move northward toward St. Louis.

Predicted sub-freezing temperatures can be expected to create additional ice, and Coast

Guard officials fear that navigational conditions will worsen in the next few days.

19 January 1977

Results of an underwater survey of a grounded tank barge at Cape Girardeau, Missouri, on the Mississippi River indicate that two of the barge's cargo tanks are ruptured. These two tanks contain 160,000 gallons of Number 6 Industrial oil. A light sheen is visible in the area.

The Coast Guard's elite Gulf Strike Team has been called in to assist in transferring the cargo, to insure against the possibility of a major pollution incident.

Coast Guard Marine Safety Personnel are on scene and are currently assessing the extent of existing pollution.

Ohio River Report

The Marine Safety Office in Pittsburgh reports weather and river conditions relatively unchanged. Industries there are reported shutting down, with a recent Declaration of Emergency. River traffic is minimal. Industry is attempting to move petroleum products whose shortages are crippling local economy. The Marine Safety Office in Huntington, West Virginia reports that most towing firms have tied up all their vessels except those with essential commodities. The West Virginia State Fuel and Energy Office reports a critical shortage of gasoline. Ice conditions on the Elk and Kanawha rivers are restricting the delivery of propane and heating oil to eastern West Virginia. The Marine Safety Office in Cincinnati, Ohio, reports a large number of tows and barges moored. The local American Red Cross is on a Flood and Disaster Alert, and local Coast Guard Reservists and Auxiliarists have been alerted. Several local heating oil facilities indicate that their supply of oil is rapidly depleting. Three fuel oil terminals report their supplies depleted, and are arranging for truck transportation of the fuel.

MSO Louisville reports that Louisville, Kentucky, and Evansville, Indiana are reporting shortages of heating oil and gasoline due to the

slowed river traffic and increased demands. Standard Oil at Louisville reports approximately 27 days supply on hand.

MSO Paducah reports that Cape Girardeau, Missouri reports that its supplies of fuel and heating oil are low, although some resupply has been made available by truck.

19 January 1977
Upper Mississippi River Report

The river conditions between St. Louis and Cairo, Illinois have not improved. Although some traffic, including one tow with three salt barges, has gotten through to St. Louis, most tows continue to wait for more favorable conditions. An ice gorge continues to build from Mile 12.5 to north of mile 54. Another gorge exists between the Lock and Dams 26 and 27. That gorge is approximately 6 miles long. At Mile 94 to 100, another gorge is appearing to form. A loaded salt barge sunk on the left side of the channel at Mile 94, has broken up, and may block the channel if carried away by the growing ice jam.

The tank barge full of oil at Mile 51, had to be moved, in the face of an advancing ice gorge. Personnel from the Marine Safety Office in Paducah continue to monitor the situation, with help from the Gulf Strike Team. As far as can be determined, no pollution was incurred during the move, which was to mile 53, two miles up-river.

Illinois River Report

In the Illinois River, heavy ice continues to restrict the size of tows. However, the channel is still navigable from Mile 0.0 to Mile 100. Ice gorges still exist at Miles 88.0, 80.0, 42.0, and 1.0.

Missouri River Report

Ice conditions from Mile 468, to Mile 493 are backing up water one foot below flood stage in the vicinity of St. Joseph, Missouri.

19 January 1977

Ice conditions between mile one sixty UMR

and Cairo Ill. have deteriorated to the extent that navigation in this area is considered hazardous to life, property and the environment the commander second Coast Guard District, Rear Admiral W. E. Caldwell under authority of title one of the Ports and Waterways Safety Act of 1972, directs that no vessels enter the area south of mile one sixty or north of Cairo. The appropriate coast guard captain of the port may permit vessels to enter to assist other vessels. Vessels entrapped within this closed zone may depart the area if possible or seek safe refuge by coordinating their movement with the appropriate captain of the port. The appropriate captain of the port for Cairo to mile 85 is at Paducah, Ky. The captain of the port for mile 85 to mile 160 is at St. Louis, Mo.

Illinois River

Twenty-eight tows remain in the Illinois River. River conditions remain unchanged with heavy ice and low water.

Ohio River

The Eastern stretch of the Ohio River is becoming more difficult with ice gorging reported. The West Virginia National Guard is utilizing aircraft to evacuate rural residents who are running out of fuel oil.

One hundred-fifty-four petroleum barges are reported in various places on the Ohio River. River conditions on the entire Ohio River remain the same as the past few days with heavy icing. Coast Guard Marine Safety Offices along the Ohio River plan overflights today to assess river conditions.

20 January 1977

Upper Mississippi River

River conditions remain approximately the same today, as reported by a Coast Guard helicopter overflight. An ice gorge extending 12 miles north of Cairo, Illinois, to a point 20 miles north of Cape Girardeau, Missouri, continues to build. A six mile long ice gorge is also forming in the Chester, Illinois area. Another ice gorge



exists at the head of the Chain of Rocks Canal, just north of St. Louis.

Two tows with petroleum barges have reached St. Louis. Fifty tows remain between Cairo and St. Louis.

The damaged oil barge at Mile 51 has been moved to a cove at Mile 53 because of ice problems. A meeting of the Regional Response Team has recommended delaying further action pending a moderation of weather conditions. The Commander, Second Coast Guard District, Rear Admiral W. E. Caldwell, has directed that no vessels enter south of the Jefferson Barracks Bridge in St. Louis, or north of Cairo, Illinois. The appropriate Captain of the Port may permit vessels to enter to assist other vessels and may coordinate movements of entrapped vessels wishing to leave the closed zone and seek refuge.

28 January 1977

Stalled barge traffic on the inland waters isn't the only problem being created by current ice conditions. An additional threat posed by these conditions is pollution from barges trapped in ice. A meeting of the Regional Response Team which is composed of various federal and state agencies concerned with pollution prevention and water quality, was held in

St. Louis, Missouri to formulate a contingency plan should this potential pollution become more than a threat.

The main area of concern at the present time, is from 13 miles north of Cairo, Illinois, to 30 miles north of Cape Girardeau, Missouri, on the Upper Mississippi River. The Regional Response Team is establishing a temporary field office at Cape Girardeau, Missouri, to monitor the situation. This office will be manned with Coast Guard, EPA, and other federal agency personnel. Their main purpose will be to keep track of the 15 petroleum, and 3 chemical barges within the affected area. Although there is the potential for a major pollution incident which could have an effect on all downstream users to New Orleans, it is the current hope that when the ice begins to dissipate, it will do so gradually, without a major adverse effect on the river basin.

8 February 1977

CAPE GIRARDEAU, MISSOURI — Ice and low water conditions have stopped all traffic on the Upper Mississippi River between Cairo, Illinois, and St. Louis, Missouri. Towboat captains, unable to navigate in the ice-jammed channel, have pulled their vessels to shore.



The towing vessel Terry K prepares a channel to make way for possible navigation near Cairo, Ill. on the Mississippi River. This marked the beginning of ice breaking on the inland waters after the shift in the extreme cold weather.



RECRUITERS HOLD CONFERENCE

Coast Guardsmen attending the annual Recruitors Conference held in St. Louis are from left:

FRONT ROW
DC3 L. BARNES, SSCM P. PONSETI, BM2 J. POE, YN1 W. BRAWAND, YN1 P. O'LEARY

SECOND ROW
RDC W. TURNER, SS1 W. STOVER, RD2 J. ANDERSON, YN1 C. TATE, BM1 L. HURD, MM1 L. MOON;

THIRD ROW
SKCM R. CARNAHAN, YN1 D. KORLIN, HM2 J. GEVIK, SKC A. GOODWIN, MK1 A. WIEGAND, SK2 T. CONLIN;

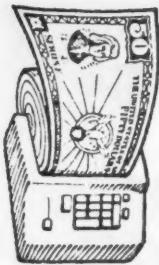
FOURTH ROW
RMC F. QUIGLEY, BM2 T. GARRETSON, DC1 L. LUCKY, QM1 C. SCOTT, YN2 A. HINSON, DC1 W. BARNES;

FIFTH ROW
YN1 R. STEIBEL, BM1 H. SCHERER, BMC J. HAZEN, BM1 L. WALLACE, AE2 M. PAPOI, MK1 R. MUDGE, MK1 D. SAENZ;

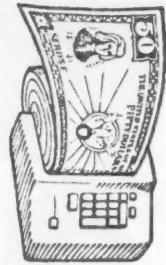
SIXTH ROW
SK1 R. DUNMIRE, SK1 J. EVE, HMC C. AARON, MKC C. OSTEEN, HM1 D. FAJERSKI, MKC W. VAN HORN;

SEVENTH ROW
BM1 S. WILSON, LCDR D. MURPHY, LTJG K. GOOD, MK1 P. MILLER, YNC J. BAYS, MKC L. LONES

EIGHTH ROW
SK1 P. CASE, YN1 D. ELRED.



COMPTROLLER'S COMMENTS



PCS and the Single Sailor. For a variety of reasons many of our young single people have been getting into serious financial problems between detachment from previous duty stations and reporting into new S&Q units. A lot of these single types arrive at the S&Q unit without sufficient funds to procure adequate food and living accommodations. Probably the Advance Pay System is partly to blame since the large chunks of easily available cash tend to "burn a hole" in one's pocket (especially for young, unattached and adventurous sailors on leave enroute). Unfortunately, most S&Q units can't be much help to a broke sailor who needs a place to eat and sleep. Although an advance of one month's subsistence allowance can be authorized, this advance must be paid back immediately and does little to help in this situation (like robbing Peter to pay Paul).

This is a problem area where the Sponsor Program might help minimize the impact of financial strain on the new members. Sponsors should take early and adequate steps to inform their new shipmates of the cost of quarters in the local area, availability of these quarters, cost of food and the need to bring sufficient funds to cover these items until they receive regular paychecks. The need for sufficient funds is very important since commands generally cannot support newcomers at S&Q units. Encourage these people to save some of their advance to cover the expenses of setting up quarters even if they have to send some of the money in advance to be held at the unit until they arrive. Be sure they understand the difference between Advance Pay (may be paid back over 6 months) and Advance Pay and Allowances (must be completely paid back before any regular paychecks are received). Any assistance you can provide to your new shipmates will be a big help in getting them settled at their new duty station and will benefit both your command and yourself by getting the re-settlement process quickly com-

pleted and the new people into the daily routine as soon as possible.

Report all Dependents. Do you realize the importance of filing a CG-4170 "Application for basic Allowance for Quarters" each time you acquire a new dependent? Most members figure they are already receiving an allowance for quarters and therefore filling out a form for a new child (or other dependent) will make no difference in pay — so why do it? Do you know that if you are transferred you may not receive mileage allowance for your unregistered children when they become of age? Do you realize that if you are assigned overseas your unregistered children could not receive transportation at Government expense and you will not be paid a cost of living allowance for them? Do you know if you and your wife are both killed in an accident your unregistered children will have a legal problem receiving your military insurance? It only takes 5 minutes to fill out the form and include a copy of the birth certificate to get them approved when they are born, but it may take days, weeks, or months if you have to do it in one of the above situations.

Inventory Control Points (ICP's). The Coast Guard recently established three ICP's to improve supply support throughout the service. The basic job of the ICP's is to insure that an adequate source of supply exists for items under their management. The source of supply may be from Other Government Agencies (OGA) such as Navy Supply System, Defense Supply Agency, GSA etc., or the ICP may establish central stocking points for material not handled by OGA's, particularly for Coast Guard peculiar items. The ICP's are also responsible for certain cataloging, procurement and inventory management functions such as vessel allowance lists, the CALMS system, Coast Guard wide inventories, etc. There are currently three Coast Guard ICP's: The Ships Inventory Control Point (SICP) located at the Yard, the Aviation ICP (AICP) at the Aircraft

Repair and Supply Center, and the Electronics and General Supplies ICP (E/GICP) at Supply Center Brooklyn. The ICP's manage all items within their special areas (vessels, aircraft, electronics/general respectively). The exact breakdown of item responsibility by Federal Supply Class (FSC) is contained in COMDINST 4410.2.

ICP's act with authority of the Commandant when issuing directives required for control and issue of Coast Guard items for which they have been assigned supply management responsibility. The ICP's function as the "middle-man" for material obtained from OGA's and act in coordination with them to assure effective support to Coast Guard units.

Recently the SICP and the E/GICP established an inventory team to visit districts to inspect, identify and assign control numbers to items stocked and managed locally (such as

District spares). The Second District was visited by these inventory teams and 32 SICP items and 52 E/GICP items were picked up in Coast Guard inventories at Base St. Louis. An additional 10 E/GICP items were picked up at Depot Memphis.

The idea of this program is to allow Coast Guard wide "visibility" of parts and equipment. All items will continue to be stocked at the present locations, but will be under the direct control of an ICP Manager. Items can therefore be more economically managed and an increase in support between all districts should develop for a more overall effective Coast Guard.

Travel Tip. Remember that receipts are needed for reimbursable expenses exceeding \$15.00. For example, if you take a cab from your home to the airport and the fare exceeded \$15.00 a receipt will be required when filing your travel claim for reimbursement.



Santa Comes To Town



SANTA GREETS THE KIDS — Coast Guard dependents enjoy the festivities during the annual Children's Xmas Party held at the Record Center in St. Louis.



NEW JETS REPLACE OLD PLANES

by Lieutenant (j.g.) T. Philpott

WASHINGTON, DC, 7 Jan 1977 — The U.S. Coast Guard has awarded a multi-million dollar contract for 41 medium range surveillance aircraft to Falcon Jet Corp. of Teterboro, N.J.

The contract's amount totals \$204,846,291 including documentation, training, and a computerized maintenance system, with delivery of the first plane scheduled for June 1979.

The airframe components, manufactured in France, will be sent to the United States for assembly and modification at the Falcon Jet facility in Little Rock, Ark. The new MRS will be fitted with fuel-efficient medium by-pass fan jet engines manufactured in Phoenix, Ariz. by the Garrett Corp. Collins Radio of Cedar

Rapids, Iowa, a division of Rockwell International, will supply the sophisticated avionics package designed to provide the MRS with the latest in communication and navigation equipment.

The new planes, designed with greater multi-mission capability, will replace the aging fleet of Coast Guard HU16E "Albatross" aircraft. Their primary duties will be search and rescue, pollution surveillance, and law enforcement patrol of U.S. territorial waters and the new 200-mile Fishery Conservation Zone. Each MRS will be capable of carrying an oil pollution detection sensor system to aid in locating and identifying marine polluters.

Coast Guard Academy Foundation

The Coast Guard Academy Foundation was founded seven years ago to provide the Academy with a source of funding for cultural, athletic, and recreational activities that could not readily be financed through appropriated funds. The Foundation has undertaken a number of Academy projects, the latest of which is the new visitors center. In addition to seeking monthly contributions the Foundation is now asking parents, friends, and Coast Guard personnel to join the Sustaining Associates

Program. An annual tax deductible contribution of \$20 entitles the contributor to a membership card as a Sustaining Associate. He is also assured that his contribution is being used to cover administrative costs of an organization that was founded to assist in forming the future of the Coast Guard.

Anyone interested in contributing should contact LCDR. D. F. Murphy O'CCGDTWO pmr — FTS 279-4911 or forward the following coupon to LCDR. Murphy.



COAST GUARD ACADEMY FOUNDATION, INC.

SPECIMEN

TO ALL TO WHOM THESE PRESENTS SHALL COME

JOHN A. DOE
is a *SUSTAINING ASSOCIATE* of the
Coast Guard Academy Foundation.

6/2/77
Expires

I wish to become a Sustaining Associate of the Coast Guard Academy Foundation. Enclosed is my check in the amount of \$20 for my annual contribution as a Sustaining Associate.

Name _____
Address _____
City _____
State _____
Zip _____ Telephone _____

POLICY

STATEMENT

ON

HISPANIC-

AMERICANS



THE SECRETARY OF TRANSPORTATION
WASHINGTON, D.C. 20590

POLICY STATEMENT ON HISPANIC-AMERICANS

It is the policy of the Department of Transportation to assure that Hispanic Americans are provided equal employment opportunities and that they receive an equitable share of all Federally-assisted programs administered by the Department.

This requires that the heads of our operating elements, our Assistant Secretaries, managers and all other employees of the Department carry out to the fullest extent possible the spirit and intent of the Spanish Speaking Program, which is and will continue to be an integral part of the Department's civil rights program and of the Department's overall mission.

November 23, 1976

William T. Coleman, Jr.

District Commander RADM W. E. Caldwell fully endorses and supports this policy. All units should strive to fulfill its goals.



COAST GUARD HH-52 GOES DOWN IN RIVER

by LTJG G. O. KINNEY

At approximately 11:00 AM, Central Time, on Jan. 20, 1977, a Coast Guard Helicopter from Coast Guard Air Station Glenview, went down in the Illinois River one mile north of Florence ILL.

The helicopter reportedly struck two high tension wires before entering the river. Emergency and rescue forces were on scene soon after the crash. On board at the time of the crash were two people for CGAS Glenview, one Coast Guardsman, and one civilian from St. Louis.

Dead are:

LT (JG) John F. Taylor, USCGR, whose widow, Susan, and family, live at 376 Roanoke St., Belleville, ILL. Lt Taylor was stationed at the U.S. Coast Guard Marine Safety Office, St. Louis; Mr. William S. Simpson, whose family resides at 15250 Kingsman Circle, Chesterfield, MO. Mr. Simpson, of the Gladders Towing Co. Inc. was on the flight as a member of the

Government-Industry River Advisory Committee. His role was to advise the Coast Guard through his expertise and experience in river transportation on the current severe river conditions; and PO2 John Johnson, USCG from Mission, Texas. Petty Officer Johnson was an Aviation Electronics Technician, stationed as a Search and Rescue Air Crewman at CGAS Glenview.

Still missing is:

LT (JG) Frederick W. Caesar, USN, from El Paso, Texas. Lt. Caesar was a navy pilot on exchange duty with the Coast Guard at CGAS Glenview. This was part of a Coast Guard/Navy pilot exchange program.

The helicopter had been used to survey the severe ice conditions along the Mississippi and Illinois Rivers. It had arrived, on special assignment, in St. Louis, Jan. 16 to begin this survey work. The Coast Guard is investigating the cause of the accident.

LEGAL'S COMMENTS

SIGNIFICANT TAX LAW CHANGES

On October 4, 1976, the President signed into law a Bicentennial tax extravaganza the Tax Reform Act of 1976. From this statute regulations will soon be published by the Internal Revenue Service. Until then, this summary of changes having a significant impact on many Coast Guard families may resolve the many questions anticipated by the Legal Office. In reviewing these changes two points should be kept in mind: some of the changes will not affect tax filing for 1976 income; and special provisions often vary the law's application on civilians and military.

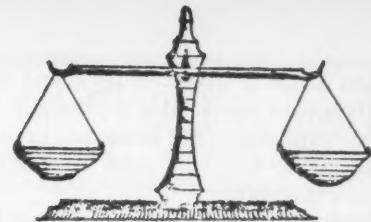
Substitute tax law changes of interest to military families include the following topics:

Standard Deductions. The minimum standard deduction (for taxpayers who do not itemize deductions) is \$1700 on a single tax return and \$2100 on a jointly-filed return. The maximum is 16% of adjusted gross income, but limited to \$2400 and \$2800, for single and joint returns, respectively. These changes reflect favorable increases from 1975 of \$1300 for a minimum standard deduction and 15%.

Earned Income Credit. A tax credit equaling 10% of the first \$4000 earnings (\$400 maximum) will be available through December 31, 1977. As adjusted gross income rises from \$4000 to \$8000, this credit declines to zero. Eligibility has been expanded to include taxpayers with adult disabled dependents as well as dependent children under age 19, and to taxpayers maintaining a household for a child who is either a student or under 19 even when a personal exemption cannot be claimed for that person.

General Tax Credit. For 1976 and 1977 individual taxpayers can take a credit equal to the greater of \$35 per individual personal exemption (unlimited), of 2% of the first \$9000 of taxable income (maximum of \$180).

Moving Expenses. For tax years beginning on or after January 1, 1976, military personnel making service-connected moves pursuant to orders may deduct unreimbursed, out-of-pocket expenses, even for moves for less than 35 miles distance. Payments received in kind, such as where the Coast Guard arranges the household-goods shipment, are excluded from income. For tax years after 1976, the maximum



deduction for pre-move househunting and living expenses is increased to \$1500. The maximum deduction for qualified expenses relating to sale, purchase or lease of a principal residence is increased to \$3000. (This latter figure must be reduced by the amount deducted as pre-move expenses.)

Alimony. Under the former law, it was necessary to itemize deductions to benefit from payments made as alimony. For tax years beginning in 1977, alimony payments are deducted from gross income; therefore, persons electing the standard deduction will not forfeit the tax advantage related to alimony payments.

Non-custodial Parental Support. Prior tax law permitted non-custodial parents to qualify for a dependency exemption when total support exceeded \$1200 for any and all children. For taxable years beginning October 4, 1976, the qualifying parent must provide more than \$1200 support for each child to qualify.

Child Care Credit. The new law eliminates the child care deduction and substitutes a new non-refundable credit equal to 20% of employment-related expenses for care of a qualifying individual. Child care payments to relatives may qualify. Also this credit may be available where spouses work part-time or attend school full-time. As a general rule, no credit is available for non-working spouses, however.

Disability Support (Formerly Sick Pay) Exclusion. This amended exclusion replaces the former law with a maximum annual exclusion of \$5200 (100 per week) for taxpayers under age 65 who have retired and are permanently and totally disabled. It is effective for tax years beginning after 1975. (Section 105(d).) For military and PHS persons either entitled to disability compensation or on active duty on September 24, 1975, or who were injured in combat, or are entitled to VA compensation, any amounts received as pensions, annuities or allowances for personal injuries or sickness are excluded from gross income. (Section 104(b)).

Treatment of Capital Gains and Losses. For tax years beginning after 1976, the amount of capital losses exceeding capital gains that may be used to offset ordinary income is increased,

from \$1000 to \$2000 in 1977, and to \$3000 in subsequent years. Also the holding periods for long-term status are increased to more than 9 months for 1977, and more than 12 months for years thereafter.

Sale of Residence by Persons Over 65. For tax years after 1976, a taxpayer age 65 or over may receive tax-free gain if the adjusted sales price of his home is \$35,000 or less. A ratio of \$35,000 to sales price multiplied by gain determines untaxed gain for more expensive houses.

Home Business Use. The new rules governing deductions for expenses attributable to offices at home have effectively eliminated this deduc-

tion for most employees. To qualify there must be exclusive use as the principal place of business; exclusive use for customers in the normal course of business; or exclusive use of a separate business structure.

Other changes established by the Tax Reform Act affect estate and gift taxation, civil and criminal penalties for tax return preparers, and IRS collection procedures. Again this year, the District Legal Office will counsel military personnel and dependents seeking tax law advice. Appointments may be scheduled by calling (314) 425-4626 (FTS 279-4626). Federal forms and instructions will also be available.

COAST GUARD AWARDS



Commander R. W. Lawrence, CO, Marine Safety Detachment, Minneapolis/St. Paul, presents Verlin E. Reiter with an outstanding performance award for his work in vessel documentation. The award was accompanied by a letter of congratulations from the Second District Commander, Rear Admiral W. E. Caldwell. Reiter has been a Coast Guard employee in the "Twin Cities" for more than two and one half years and was recently promoted to the position of Documentation Officer (GS-9).

LT Jan T. Riker, Commanding Officer of the Columbus, Ohio Reserve Unit is awarded the Coast Guard Achievement Medal by Captain Bruce Condon, USCGR at the unit's January drill.



LTJG Michael E. Tobbe receives the Coast Guard Meritorious Unit Commendation Ribbon presented by LCDR William Y. Clark II. Tobbe is cited for meritorious service in support of various Coast Guard missions while assigned to Air Station Kodiak, Alaska by flying over 3,500 missions, and over 10,000 hours on Search and Rescue, Law Enforcement, Aids to Navigation, and other missions during his tour in Kodiak.





PRO PAY RECIPIENTS
SECOND DISTRICT COMMANDER RADM
W.E. CALDWELL HAS RECENTLY AP-
PROVED THE RECOMMENDATIONS OF
THE DISTRICT REVIEW BOARD'S
SELECTION OF OINC OF THE CGC
SANGAMON, BMC C.R. LOTT, AND
OINC OF THE CGC OLEANDER, BMCS
R.A. LANDGRAFF TO BE RECIPIENTS
OF THE \$50.00 PER MONTH SUPERI-
OR PERFORMANCE PRO PAY.

orders

Name

YN3 R.S. Sumners
DC3 W.A. Reed
FNMK B.E. Winn
MK2 T.V. Barton
MK2 J.A. Rawlings
FNMK S.L. Polich
BMC J.D. Smith
QM3 S.D. Hutchins
YN1 D.E. Erard
YN2 G.A. Gunnell
HMC C.T. Aaron
BM3 M.D. Evans
BM3 M.C. Turner
BM2 R.A. Soper
BM1 S.M. Smith
BMC D.A. Trujillo
FNMK J.R. Evans
FNMK D.J. Minner
FNMK J.S. St. Clair
SS3 G. Lopez
SS1 M.D. Llantada

SS2 R.L. Bass
SS2 L.B. Bonnette
YN2 J.R. Hessling
DC2 W.R. Stoner
SN D.L. Kempnich
SK1 D.M. Ball
MK3 R.P. Rudolph
SN R.R. Anderson
SN W.F. Kaufman
FA K.R. Stanberry

From

COMMSTA PORTSMOUTH
CGC FOXGLOVE
RESTRACEN YORKTOWN
STA PONCE DE LEON
CGC SCIOTO
RESTRACEN YORKTOWN
CCGDTWO
CGC WOODRUSH
O'CCGDTWO
CGHQ
CRUITOFF DENVER
CGC OLEANDER
CGC WESTWIND
DEPOT DUBUQUE
BOSTEAM ST. LOUIS
LORSTA CAPE BLANCO
CGC FORSYTHIA
STA CAPE MAY
RESTRACEN YORKTOWN
STA SAN FRANCISCO
CGC FOXGLOVE

LORSTA SAN SALVADOR
CGC DOGWOOD
MSO Toledo
CGC SYCAMORE
CCGD17
LORMONSTA BURMA
BASE HONOLULU
CGC BLACKTHORN
STA ALEXANDRIA
CCGD17

To

MSO NASHVILLE
STA SABINE
CGC SCIOTO
CGC OLEANDER
Research & Develop Center
BASE ST. LOUIS
MSO JACKSONVILLE
MSO ST. LOUIS
BASE HONOLULU
GRU TENN RIVER
CGC NORTHWIND
STA TYBEE
MSO ST. LOUIS
CGC CAPE CORAL
CGC POINT CHARLES
MSO LOUISVILLE
STA CAP MAY
CGC FORSYTHIA
MSO PITTSBURGH
CGC DOGWOOD
LORSTA FR. FRIGATE
SHOALS
CGC GASCONADE
STA EATONS NECK
CGC DOGWOOD
BASE HONOLULU
CCGD2
CCGDTWO
CGC OBION
CGC SUMAC
CCGD2
CCGD2



